

# THE EAST AFRICAN EXCISE (SPIRITS) REGULATIONS

## ARRANGEMENT OF REGULATIONS

Regulation

### PART I - PRELIMINARY

- 1-Citation.
- 2-Penalty.

### PART II - GENERAL

- 3-Application for licence.
- 4-Approval of processes.
- 5-Approval of entry of premises.
- 6-Renewal of licence.
- 7-Transfer of licence.
- 8-Distiller who is rectifier or denaturer.
- 9-Placing of vessels and utensils.
- 10-Securing of premises and plant.
- 11-Restriction on variation of processes and alteration of plant.
- 12-Plant not to be so made as to permit use in manner other than as approved.
- 13-Definition of "licensee".

### PART III - DISTILLERS

- 14-Placing of vessels and pipes; painting of pipes.
- 15-Restriction on use and possession of certain materials.
- 16-Conditions governing removal of sugar and molasses from store.
- 17-Distiller to give notice of intention to brew wort.
- 18-Distilling period.
- 19-Distiller to give notice of intention to mash or brew.
- 20-Distiller to make declaration on completing collection of wort.
- 21-Restriction on addition of yeast, etc., to wort or wash.
- 22-Distiller to give notice before making bub, etc.
- 23-Distiller to make declaration before removing wash from a fermenting back.
- 24-Conditions governing mixing of wort or wash.
- 25-Restriction on disposing of wash.
- 26-Distiller not to possess certain wort or wash.
- 27-Ascertainment of gravity of wort or wash.
- 28-Conditions governing disposal of feints, etc.
- 29-Distiller to furnish return at end of distilling period.
- 30-Removal and warehousing of spirits.
- 31-Receivers or vats used for storage of certain spirits.
- 32-Delivery of spirits from a distillery.
- 33-Racking of spirits.
- 34-Control applied to distiller's warehouse.
- 35-Distiller to empty worm tubs, etc., for examination.
- 36-Removal of spirits to another distillery.
- 37-Prohibition of return of spirits to distillery.
- 38-Application of Part to spirits manufactured other than by distillation of a fermented liquor.

### PART IV - RECTIFIERS

- 39-Restrictions on rectifier.
- 40-Rectifier ceasing to carry on trade.
- 41-Marking of casks and containers.
- 42-Locking of still or steam pipe.
- 43-Unlocking of still.
- 44-Further notice of readiness for locking of still.
- 45-Charging of still.
- 46-Time within which still to be worked off.
- 47-Restrictions on working of still.

- 48-Hours when still not to be used.
- 49-Rectifier to permit officer to sample contents of still.
- 50-Conditions governing receipt of spirits.
- 51-Notice of intention to deposit spirits in bonded warehouse.
- 52-Rectifier to permit officer to take account of spirits in stock; stock book.
- 53-Power of Commissioner-General to specify vessels, etc., conditions to ensure excise control and records to be kept.

#### **PART V - DENATURERS**

- 54-Restrictions on spirits for denaturing.
- 55-Denaturer ceasing to carry on trade.
- 56-Substances and formula for denaturing.
- 57-Denaturants to conform to conditions.
- 58-Mixing rooms.
- 59-Store rooms.
- 60-Conveying of spirits for denaturing.
- 61-Interference with spirits conveyed for denaturing.
- 62-Placing of spirits in vat or tank.
- 63-Approval of proper officer to denaturing operation.
- 64-Placing of denaturants in mixing vat.
- 65-Prohibition on adding substances other than denaturants.
- 66-Storage of denaturants.
- 67-Account of spirits to be kept by denaturer.

#### **PART VI - STILLS**

- 68-Permission to keep or use stills.
- 69-Glass flasks and containers.
- 70-Disposal of stills.

#### **PART VII - REMISSION AND REFUNDS**

- 71-Remission of duty on spirits, etc., accidentally destroyed.
- 72-Remission of duty when spirits, etc., destroyed under supervision.
- 73-Remission of duty on spirits shipped as stores.
- 74- Refund of duty on spirits deposited in bonded warehouse.
- 75-Refund of duty paid on spirits delivered duty free or at a reduced rate.
- 76-Refund of duty paid in error.
- 77-Inspection of books.
- 78-Marking of containers of spirits for export or shipment.

#### **PART VIII - PAYMENTS OF, AND SECURITY FOR, DUTY**

- 79-remittance of duty and declaration.
- 80-Secured gross accounts.
- 81-Delivery of spirits without payment of duty.
- 82-Delivery of spirits for denaturing.

#### **PART IX- TRANSFER OF SPIRITS**

- 83-Difference in duty on transfer of spirits between Partner States.

#### **PART X- THE ASCERTAINMENT OF THE STRENGTH OF SPIRITS**

- 84-Strength of spirits.
- 85-Ascertainment by weight, measure or guage.
- 86-Application to denatured spirits and fermented liquor.

FIRST SCHEDULE.  
SECOND SCHEDULE.  
THIRD SCHEDULE.

### **THE EAST AFRICAN EXCISE (SPIRITS) REGULATIONS**

#### **PART I-PRELIMINARY**

**Citation.**

1. These regulations may be cited as the East African Excise (Spirits) Regulations.

**Penalty**

2. Any person who contravenes any of the provisions of these Regulations shall be guilty of an offence and liable to a fine of two thousand shillings.

**PART II-GENERAL**

**Applications**

**Application for licence**

3. (1) Application for a licence to manufacture or denature spirits shall be made in duplicate in the form No. ES.1 to the Commissioner-General, who shall forward the application to the appropriate Licensing Authority for approval.

(1) At the same time as applying for a licence the applicant shall make application to the Commissioner-General for approval of his processes under regulation 4 and for approval of his entry of premises under regulation 5.

(2) When-

- (a) The licensing Authority has approved the application; and
- (b) The Commissioner-General has approved the applicant's processes and entry of premises; and
- (c) The applicant has paid the licence fee of twenty shillings; and
- (d) Has furnished such security as the Commissioner-General may require in the form No. ES.B.1,

The Commissioner-General shall issue a licence in the form No. ES.B.2:

Provided that a distiller shall not be required to pay any further fee for the grant of a licence to rectify or denature spirits manufactured by himself.

**Approval of processes**

4. For the purpose of obtaining the Commissioner-General's approval of his processes, the applicant shall-
  - (a) Make written application to the Commissioner-General for approval of his processes and of all appliances, stills, vats, vessels, utensils, pipes and fittings which he intends to use; and
  - (b) Deliver with such application a description of all such processes, appliances, stills, vats, vessels, utensils, pipes and fittings together with a drawing or model distinctly showing the course, construction and use of all fixed pipes to be used, and of every branch thereof and cock thereon, and every place, vessel or utensil with which any such pipe connects.

**Approval of entry of premises**

5. (1) For the purpose of obtaining the Commissioner-General's approval of his entry of premises the applicant shall make written application for such approval and shall accompany such application with-

- (a) an entry in the form No. ES.3 in duplicate in which the applicant shall declare the particulars of his factory required by section 18(1) of the Act; and
- (b) a plan in duplicate of each building, room or place to which the application for a licence relates, and the situation of each building, room or place in relation to other buildings, rooms or places in the vicinity.

(1) No person shall, save with the written permission of the Commissioner-General-

- (a) Make entry of a room or place for more than one purpose;
- (b) Use any room or place for a purpose other than that for which it has been entered; or
- (c) Withdraw his entry while there remains in any place mentioned therein any still or any materials prepared or fit for distillation, or any spirits.

**Renewal of licence**

6. A licensee wishing to renew his licence shall make application in the same manner as if for a new licence:

Provided that the licensee shall not be required to make application for approval of his processes or entry of premises unless there has been any alteration therein since the issue or renewal of the existing or previous licence.

**Transfer of licence**

7. (1) Any licensee who wishes-
  - (a) to transfer his licence to any other person; or
  - (b) to transfer his factory to any other place; or
  - (c) to manufacture any other class of excisable goods in his factory on his ceasing to manufacture spirits therein,

shall make application in the form No. ES.4 in duplicate to the Commissioner-General, who shall forward the application to the appropriate Licensing Authority for approval.

- (2) At the same time as making application under paragraph (1) the applicant shall make application to the Commissioner-General for approval of his processes and entry of premises in all respects as required by regulation 3 (2):

Provided that where the application is for the transfer of a license to some other person, the application shall be accompanied by an application by the proposed transferee for the approval of his processes and entry of premises in all respects as required by regulation 3 (2).

- (3) When-
  - (a) The licensing Authority has approved the application; and
  - (b) The Commissioner-General has approved the processes and entry of premises in respect of which application is made under paragraph (2) for his approval; and
  - (c) Where the application is for transfer of a licence to some other person, that person has paid a fee of twenty shillings for the transfer; and
  - (d) Has furnished such security as the Commissioner-General may require in the form No. ES.B.1,

The Commissioner-General shall, by endorsement on the licence, give effect to the application.

- (4) Notwithstanding this regulation, where a distiller is also a rectifier or denaturer, his licence to rectify or denature shall not be transferred separately from his licence to distill.

**Distiller who is rectifier or denaturer**

8. Where a distiller who is also a rectifier or denaturer wishes to rectify or denature spirits, manufactured by him, either in the factory in which they were distilled or in another factory adjacent thereto, he shall-
  - (a) Make such structural alterations to any of such premises; and
  - (b) Provide such additional equipment;

As the Commissioner-General shall deem necessary for the exercise of proper revenue control.

**Placing of vessels and utensils**

9. A licensee shall, to the satisfaction of the Commissioner-General, place and keep each vessel and utensil on his premises in a convenient situation, easy of access for official examination and account, and so fixed as to admit of the contents thereof being accurately gauged.

**Securing of premises and plant**

10. (1) A licensee shall provide all such fittings as may be required by the proper officer for the attachment of Revenue locks to secure his factory and plant for excise purposes.

(2) A licensee shall not use any still, vessel, utensil, pipe or cock unless it can be secured to the satisfaction of the Commissioner-General.

**Restriction on variation of process and alteration of plant**

11. A licensee shall not vary any process or alter, move, or add to the stills, vessels, utensils, pipes or fittings in his factory unless he has given prior notice in writing in that behalf to the proper officer, delivering to him such further drawing, model or description as may be required, and has obtained the Commissioner-General's approval of such variations, alterations, movements or additions.

**Plant not to be so made as to permit use in manner other than as approved**

12. A licensee shall not cause or procure any cover, fastening, cock, plug, pump, or pipe,

to be so made or used that any vessel or utensil may be employed, opened, removed, filled or emptied in any manner not approved by the Commissioner-General.

**Definition of "licensee"**

13. For the purposes of these Regulations "a licensee" means any person to whom a licence has been granted under these Regulations.

**PART III-DISTILLERS**

**Placing of vessels and pipes; painting of pipes**

14. A distiller shall, to the satisfaction of the Commissioner-General-

- (a) Fix and place every pipe used by him, unless used exclusively for the discharge of water or spent wash, so as to be capable of being examined for the whole of its length; and
- (b) If so required, paint and maintain so painted, in different colours pipes used for different purposes.

**Restriction on use and possession of certain materials**

15. Except with the consent of the Commissioner-General and subject to such conditions as he may impose, a distiller shall not-

- (a) use in the brewing or making of wort or wash any material of such a nature that the gravity of the wort or wash produced therefrom cannot be ascertained by an approved saccharometer; or
- (b) have in his possession any wort, wash, low wines, feints, spirits, or fermented liquors brewed, made or distilled in his distillery.

**Conditions governing removal of sugar and molasses from stores**

16. (1) A distiller shall, before removing for use in the manufacture of spirits any sugar or molasses from the place entered as a sugar store or molasses store, give the proper officer written notice specifying the time of intended removal, and the quantity to be removed.

(2) At the time so specified, the distiller shall convey the specified sugar or molasses immediately from the sugar store or molasses store to the mash tun or other entered vessel, to be there immediately used in the manufacture of spirits.

(2) The distiller shall forthwith deposit again in the sugar store or molasses store all sugar or molasses removed and not used, and shall immediately give the proper officer written advice of the quantity so deposited.

**Distiller to give notice of intention to brew wort**

17. A distiller shall, at least six days before beginning to brew wort, or, if he has discontinued brewing wort for more than one month, before recommencing to brew wort, give to the proper officer a written notice, specifying the day on which he intends so to brew or to recommence brewing.

**Distilling periods**

18. (1) For the purpose of the charge to duty on spirits made in the distillery, a distiller shall conduct his distilling operations in periods which shall terminate at intervals not exceeding a month from the date of commencement of brewing or from the date of termination of the last preceding period whichever is the later.

(2) A distiller shall give to the proper officer written notice of his intention to terminate a period, with a declaration in an approved form specifying the wort or wash to be included therein, and except as otherwise approved such wort or wash shall thereupon be distilled and the stills shall be worked off and notice given to the proper officer to take account of the feints and spirits produced.

(3) A period shall be deemed to terminate when all the wort or wash specified in the distiller's declaration has been distilled and the feints and spirits produced therefrom conveyed into their respective receivers.

**Distiller to give notice of intention to mash or brew**

19. A distiller shall, before he mashes any materials or brews for making wort, give to the proper officer written notice specifying the day and hour when the mashing or brewing is to be commenced.

**Distiller to make declaration on completing collection of wort**

20. Immediately the collection of wort in any fermented back is completed, the distiller

shall deliver to the proper officer a written declaration in an approved form specifying-

- (a) The number of the back in which the wort is contained;
- (b) The true original gravity of the wort; and
- (c) The quantity thereof as measured by the number of dry millimeters, that is to say, by the number of millimeters between the dipping place of the back and the surface of the wort contained therein,

And after the declaration has been delivered the quantity or gravity shall not be increased except as provided for in these Regulations.

**Restriction on addition of yeast, etc., to wort or wash**

21. No yeast or other matter capable of causing fermentation shall be added to wort or wash in any vessel other than a fermenting back except with the consent of the Commissioner-General and subject to such conditions as he may specify.

**Distiller to give notice before making bub, etc.**

22. A distiller shall, before beginning to make bub or any other composition for promoting the fermentation of wort or wash, give to the proper officer written notice, specifying the time when, and the vessel which, the composition is to be made, the fermenting back into which it is to be put into such back.

**Distiller to make declaration before removing wash from a fermenting back**

23. (1) A distiller shall not remove any wash from a fermenting back unless immediately prior to such a removal he has given to the proper officer a declaration in an approved form specifying-

- (a) the vessels from and to which wash is to be removed;
- (b) the day and hour at which the removal is to be commenced; and
- (c) the gravity of the wash at that time.

(2) If a distiller removes wash to a wash charger other than for immediate distillation he shall immediately before commencing to remove such wash from the wash charger for distillation give to the proper officer a further declaration specifying the like particulars as required by this regulation.

**Conditions governing mixing of wort or wash**

24. (1) A distiller shall not mix wort or wash, other than wash removed for immediate distillation, unless-

- (a) he has previously delivered the declaration required by regulation 18;
- (b) the mixing takes place in a fermenting back or wash charger; and
- (c) he has delivered to the proper officer written notice of his intention to mix the wort or wash, specifying the vessels which will be affected.

(2) Immediately after the mixing has been completed, the distiller shall deliver to the proper officer a declaration specifying, as regards each vessel affected, the dip and original gravity immediately before the operation and the dip and gravity immediately after the operation.

**Restriction on disposing of wash**

25. (1) A distiller shall not dispose of wash removed from a fermenting back for the recovery of yeast in such manner as may be approved by the Commissioner-General.

(2) A distiller shall give written notice to the proper officer specifying the quantity and original gravity of the wash so removed and the vessel from which it has been removed.

(3) The Commissioner-General may make such allowance as in his opinion is reasonable from any charge for duty arising from the wort or wash made, on production of proof to his satisfaction that the charge arises wholly or in part on account of the removal of wash for the separation of yeast.

**Distiller not to possess certain wort or wash**

26. A distiller shall not have in his possession any wort or wash the original gravity of which, as ascertained from any sample thereof, taken from a fermenting back or wash charger, differs by more than two degrees from the original gravity thereof as declared by him.

**Ascertainment of gravity of wort or wash**

27. (1) The gravity of wort or wash shall be ascertained by an approved saccharometer.

(2) When fermentation has commenced in any wort or wash so that the original gravity of the wort from which the wort or wash is made cannot be ascertained by an approved saccharometer, such gravity may be determined as provided for in the case of beer

in accordance with section 45 (4) of the Act:

Provided that the sample taken may first be cleared from sediment by filtration.

**Conditions governing disposal of feints, etc.**

28. (1) Subject to the provisions of this regulation as to feints remaining from a previous distillation, or as may be approved in any case, a distiller shall keep all the produce of a period unmixed with any other matter and separate from all other produce until account has been taken by the proper officer.

(2) Any feints produced by and remaining from a previous distillation may be mixed with the low wines or feints produced by a subsequent distillation and the process of redistilling feints may be repeated as often as the distiller thinks fit.

(3) Not less than four hours before the removal of any low wines or feints from a receiver, a distiller shall give to the proper officer written notice specifying the day and hour of intended removal, and immediately after the officer has taken account of the contents of the receiver they shall be removed forthwith into the proper charger:

Provided that where a distiller has secured his low wines and feints pumps to the satisfaction of the Commissioner-General he may at any time without notice remove low wines and feints from the receiver to a charger and redistill them.

**Distiller to furnish return at end of distilling period**

29. At the end of every period the distiller shall sign and deliver to the proper officer a return, in duplicate, in an approved form specifying-

- (a) The quantity of each description of material used in making wort or wash during the period;
- (b) The quantity of wort or wash decreased or distilled during the period;
- (c) The quantity of spirits computed at proof produced during the period;
- (d) The quantity of feints remaining at the end of the period.

**Removal and warehousing of spirits**

30. (1) A distiller shall, not less than four hours before he intends to remove any spirits from a receiver for-

- (a) warehousing in his distiller's warehouse or in accordance with regulation 31; or
- (b) for delivery in accordance with regulation 32,

give written notice to the proper officer requiring him to take account of such spirits, specifying the day and hour of the intended approval, the vessel in which the spirits are contained and particulars of the purpose of such removal, and immediately after the officer has taken an account of the contents they shall be dealt with in accordance with such notice.

(2) When such spirits are to be warehoused, and are contained in a receiver which is also entered as a warehouse vat, it shall be deemed to be warehoused immediately the account has been taken by the officer.

(3) The quantity found in the receiver shall in all cases be deemed to be the quantity warehoused or delivered.

(4) All the spirits produced in a period shall be warehoused or delivered from the entered premises in accordance with regulation 32 within ten days from the end of that period.

**Receivers or vats used for usage of certain spirits**

31. With the consent of the Commissioner-General and subject to such conditions as he may impose a distiller may keep receivers or vats in any approved place on his entered premises for the storage of spirits which are subsequently to be delivered-

- (a) Duty-free for an approved purpose and by an approved user;
- (b) For rectification or compounding by a rectifier;
- (c) For denaturing;
- (d) For home use after warehousing for at least three years;
- (e) For exportation,

And while such spirits are stored in such receiver or vat they shall be deemed to be in the distiller's warehouse.

**Delivery of spirits from a distillery**

32. (1) Spirits shall not be delivered from the distillery in which they were distilled or

from the distiller's warehouse except-

- (a) on payment of duty or on removal to a rectifier's warehouse, for rectifying or compounding by a rectifier in accordance with these Regulations;
- (b) on payment of duty, for home use after having been warehoused for at least three years;
- (c) for denaturing at the premises of the denaturer;
- (d) duty free for use for a purpose and by a person permitted by the Commissioner-General in accordance with the laws of any of the Partner States.
- (e) For exportation in accordance with these Regulations, and the Commissioner-General may specify the maximum and minimum quantities which may be delivered at any one time.

(2) Except as permitted by the Commissioner-General, all spirits delivered in accordance with paragraph (1) of this regulation shall be accompanied by an approved removal permit in the form No. ES.5 and shall be subject to such limitations and conditions as may be specified in such permit.

(3) The distiller shall give written notice in an approved form to the proper officer before any spirits are delivered in accordance with this regulation, and shall attach to such notice any removal permit or other document which may be required by these Regulations to cover such delivery.

(4) Deliveries in accordance with this regulation shall only be made in casks, containers, or by other means approved by the Commissioner-General and secured to his satisfaction.

(5) The Commissioner-General may limit the hours during which deliveries may be made in accordance with this regulation.

#### **Racking of spirits**

33. A distiller shall comply with the following provisions when first racking spirits from receivers or vats into casks or containers (excluding containers attached to and forming parts of vehicles) to be used for deliveries in accordance with regulation 32-

- (a) He shall before the spirits are racked give notice thereof in writing to the proper officer;
- (b) He shall not, except with the permission of the Commissioner-General reduce spirits with water unless the reduction takes place prior to or at the time of-
  - (i) Their removal from the warehouse vat for immediate delivery; or
  - (ii) Their first racking into cask;
- (c) he shall cause to be legibly cut, branded or painted with oil paint on the outside of each end of every cask-
  - (i) the distiller's name;
  - (ii) the name of the distillery or place;
  - (iii) the mark and number of the cask;
  - (iv) the number of litres the cask is capable of containing, and if that number is less than three hundred and fifty the quarters of a litre of capacity above the number of entire litres; and
  - (v) the year in which it is warehoused;
- (d) he shall cause to be consecutively numbered all the casks warehoused in any one year, beginning with number one in such year;
- (e) he shall arrange the casks in the warehouse so that the marks thereon are at all times easily visible.

#### **Control applied to distiller's warehouse**

34. The Commissioner-General may specify-

- (a) The type and description of vessels and other containers which may be used in the distiller's warehouse;
- (b) Such conditions as he may consider necessary to ensure proper excise control in respect of operations in a distiller's warehouse;
- (c) Conditions for, and limitations in respect of, the dilution of spirits,

And the distillers shall immediately comply with any such specification.

**Distiller to empty worm tubs, etc., for examination**

35. At any time when distillation is not in process, the distiller shall, if so required by the proper officer, draw off the water from the worm tubs or refrigerators and these vessels shall remain empty until the officer completes his examination of the spirits pipes therein.

**Removal of spirits to another distillery**

36. Except with the permission of the Commissioner-General, upon his being satisfied as to the necessity, and subject to such conditions as he may impose, a distiller shall not remove spirits from his distillers warehouse to another distillery.

**Prohibition of return of spirits to distillery**

37. (1) Except with the permission of the Commissioner-General and in accordance with any conditions which he may impose, no spirits delivered with accordance with regulation 32 shall be returned to the distillery in which they were manufactured or any other distillery.

(2) Except as provided in subparagraph (1) a distiller shall not have on, bring to or store in his entered distillery premises or distiller's warehouse any spirits which he has not himself distilled or on which any duties of customs have been paid.

(3)Spirits for home use or rectification on which excise duty has been paid or secured shall forth with be removed from the entered distillery premises or distiller's warehouse.

**Application of Part to spirits manufactured other than by distillation of a fermented liquor**

38. This part except in so far as it applies from the nature or context thereof only to the manufacture of spirits by distillation of a fermented liquor, shall apply to the manufacture of spirits by any process.

**PART IV-RECTIFIERS**

**Restriction on rectifier**

39. (1) A rectifier shall not rectify or compound any spirits except spirits distilled in the Partner States on which the full duties of Excise have been paid.

(2) A rectifier, who is also a distiller, shall not rectify or compound any spirits except spirits which he has distilled in his distillery.

(3)A rectifier shall not receive or have on his rectifying premises any methylated spirits or any materials capable of being distilled into feints or spirits.

**Rectifier ceasing to carry on trade**

40.(1) A rectifier shall not cease to carry on the trade of rectifier until he has first notified the Commissioner-General in writing.

(2) Where any person notifies the Commissioner-General of his intention to cease carrying on the trade of rectifier, he shall, at his own expense-

(a) dismantle and dispose of any still or other equipment used for such rectification, or any part thereof, in accordance with the directions of the Commissioner-General; and

(b) dispose of any spirits on his premises in accordance with the directions of the Commissioner-General.

**Marking of casks and containers**

41. Every rectifier shall legibly cut, brand or paint with oil colour on both ends of every movable cask or other container used in his premises for keeping or for the delivery of spirits, keep so cut, branded or painted-

(a) his name;

(b) the place where the rectified or compounded spirit is kept, or from where it is delivered; and

(c) the nature and quantity of the contents:

Provided that the Commissioner-General may permit different markings in the case of rectified or compounded spirits delivered in bottles.

**Locking of still or steam pipe**

42. The furnace door of every still, or cock in the steam pipe, shall be kept locked when the still is not in use.

**Unlocking of still**

43. When a rectifier desires to have the furnace door or steam pipe of a still unlocked, he shall give the proper officer not less than twelve hours' previous written notice, specifying the still and the day and hour when he wishes to have the door or pipe unlocked.

**Further notice of readiness for locking of still**

44. If the still is not charged and ready to be locked within one hour of the time stated in the notice, the rectifier shall give another notice to the proper officer, specifying the time it will be so charged and ready.

**Charging of still**

45. A rectifier shall, before beginning to draw off rectified spirits from a still, charge the still in the proportion of not less than seven parts in ten of the whole quantity which the still, including the head, is capable of containing and shall keep the still so charged until he begins to draw rectified spirit therefrom.

**Time within which still to be worked off**

46. Every still shall be worked off within sixteen hours from the time when the officer takes the gage thereof.

**Restrictions on working of still**

47. (1) A rectifier shall not allow his still to be worked until the officer has examined the nature of its contents and has secured the still by locking the still fastenings.

(2) A rectifier shall permit the charge and discharge cock of every still used by him to be locked by the officer, and to be kept so locked whilst the still is at work.

**Hours when still not to be used**

48. Except with the written permission of the proper officer, a rectifier shall not use a still between twelve noon on a Saturday and eight o'clock in the forenoon of the following Monday.

**Rectifier to permit officer to sample contents of still**

49. A rectifier shall allow a proper officer to take a sample of the contents of any still before it has begun to work, or after it has ceased working, and of the contents of any cask, vessel or utensil.

**Conditions governing receipt of spirits**

50. (1) A rectifier shall on receipt of any spirits give notice thereof to the proper officer and to deliver to him the permit (when required) received with the spirits.

(2) A rectifier shall not, unless the proper officer has taken account of the spirits so received, break bulk or draw off any part of the spirits or add water or anything thereto, or in any respect alter the same, or tap, open, alter or change any container containing such spirits.

**Notice of intention to deposit spirits in bonded warehouse**

51. A rectifier who intends to deposit in a bonded warehouse any spirits rectified or compounded by him shall give to the proper officer at least twelve hours' written notice in an approved form specifying the time at which and the place from which he intends to remove the spirits to the warehouse and giving such particulars of the spirits as the Commissioner-General may require, and shall produce the spirits to the officer for examination at the time and place specified in the notice.

**Rectifier to permit officer to take account of spirits in stock; stock book**

52. (1) A rectifier shall at any time permit an officer to take an account of all spirits in his stock.

(2) If a still is at work when an account of the stock is taken by an officer all spirits produced from the charge of the still shall be kept apart from the remainder of the stock until the account has been completed.

(3) when the strength of any spirits forming part of the stock of a rectifier can not be ascertained without distillation, the rectifier shall, on request by the officer, cause the true quantity and strength of the spirits to be legibly marked on the outside of the vessel containing the same, and to be kept so marked until the spirits are removed therefrom.

(4) A rectifier shall post up and balance his stock account on each occasion when the officer takes stock.

**Power of Commissioner-General to specify vessels, etc., conditions to ensure excise control and records to be kept**

53. The Commissioner-General may specify-

- (a) the type and description of vessels and other containers which may be used by a rectifier;
- (b) such conditions as he may consider necessary to ensure proper excise control in respect of operations on a rectifier's premises; and
- (c) the records to be kept by a rectifier in respect of his operations,

## **PART V-DENATURERS**

### **Restrictions on spirits for denaturing**

54.(1) A distiller who is also a denaturer shall not receive spirits for denaturing except from his own distillery or distiller's warehouse and shall not receive any denatured spirits not denatured at his entered denatured premises.

(2) A denature, who is not a distiller, shall not denature any spirits except spirits distilled in East Africa.

### **Denaturer ceasing to carry on trade**

55. (1) A denaturer shall not cease to carry on the trade of denaturer until he has first notified the Commissioner-General in writing.

(2) Where any person notifies the Commissioner-General of his intention to cease carrying on the trade of denaturer, he shall, at his own expense-

- (a) dismantle and dispose of any vats or other appliances used for such denaturing, or any part thereof, in accordance with the directions of the Commissioner-General; and
- (b) dispose of any spirits and denatured spirits on his premises in accordance with the directions of the Commissioner-General.

### **Substances and formula for denaturing**

56. Spirits shall be denatured only by the mixing therewith of the substances (hereinafter in these Regulations referred to as denaturants) set out in the First Schedule and in accordance with the appropriate formula therein set out.

### **Denaturants to conform to conditions**

57. The denaturants used in manufacturing denatured spirits shall, unless the Commissioner-General otherwise permits, conform to the conditions in the Second Schedule.

### **Mixing Rooms**

58. (1) A denaturer shall mix spirits with the prescribed denaturants only in an approved mixing room.

(2) Save as permitted by the Commissioner-General and subject to such conditions as he sees fit to impose, no person shall take into or keep in any mixing room approved for denaturing any substance other than spirits for denaturing, denatured spirits or denaturants, provided that water intended for use in reducing denatured spirits may be taken in as and when is required for that purpose.

(3) A mixing room shall contain one or more fixed mixing vats, each of a capacity not less two thousand five hundred litres, and shall be ventilated, lighted, and equipped with means for taking account of spirits, to the satisfaction of the Commissioner-General.

### **Store rooms**

59. A denaturer shall provide, in convenient proximity to the denaturing plant but separate from the mixing room an approved storeroom or compartment to be used solely for the storage of denaturants and marked as being used for that purpose, which he shall not allow to be opened before eight o'clock in the forenoon nor after five o'clock in the afternoon, and in which he shall provide means to the satisfaction of the Commissioner-General for taking account of the denaturants.

### **Conveying of spirits for denaturing**

60. (1) Spirits for denaturing shall be conveyed to the premises where they are to be denatured under bond in such amount and subject to such conditions as may be prescribed, except that no bond shall be required where spirits are removed, in the presence of an officer, from a distillery or distiller's warehouse for denaturing on the distillery premises.

(2) Spirits intended for denaturing may be removed from a distillery or distiller's warehouse to a denaturer's premises by tank wagon or pipe line, approved by the Commissioner-General and means shall in every case be provided to the Commissioner-General's satisfaction for taking an account of spirits conveyed in such tank wagon or pipe line.

### **Interference with spirits conveyed for denaturing**

61. No person shall in any way interfere with or alter any spirits in the casks or drums or other receptacles in which they have been conveyed to the premises where they are to be denatured until the proper officer has taken account of them.

#### **Placing of spirits in vat or tank**

62. A denaturer shall not place any spirits in a vat or tank which already contains any liquid or matter other than a prescribed denaturant.

#### **Approval of proper officer**

63. (1) A denaturer shall, before giving to the proper officer notice to attend to take an account of spirits, obtain the approval of such officer of the denaturants which are to be used in the denaturing of the spirits.

(2) A denaturer shall allow the proper officer to take samples of such denaturants.

(3) Before a denaturer denatures any spirits he shall give to the proper officer notice to attend for the purpose of taking an account of the spirits and deliver to him the permit (when required) which accompanied the spirits.

(4) A denaturer shall not begin to denature the spirits until the officer has taken the account, shall begin to denature immediately thereafter, and shall complete the denaturing with all reasonable despatch.

#### **Placing of denaturants in mixing vat**

64. Before any spirits are placed in the mixing vat, a denaturer shall place therein such part of the prescribed quantities of denaturants as the proper officer may require, and shall subsequently add the remainder of the prescribed denaturants and mix them with the spirits in the presence, and to the satisfaction of, the officer.

#### **Prohibition on adding substances other than denaturants**

65. A denaturer shall not add to or mix with any spirits or denatured spirits any substance except denaturants in accordance with these Regulations, provided that water may be added to denatured spirits but not so as to reduce the strength thereof below sixty degrees over proof.

#### **Storage of denaturants**

66. Denaturants received into the approved store-room or compartment for denaturants shall be placed immediately in the proper vats or other receptacles and such denaturants shall be dealt with and such vats and receptacles shall be secured in such manner as the proper officer may direct.

#### **Account of spirits to be kept by denaturer**

67. (1) A denaturer shall keep daily accounts in an approved form of all spirits and denatured spirits received or manufactured by him and of the disposal thereof.

(2) A denaturer shall keep such accounts at his premises and open for inspection by the proper officer at all reasonable times, shall allow the officer to make copies thereof and take extracts therefrom, and shall post up and balance the accounts on each occasion when the officer takes stock and at any other time if the officer so requires.

### **PART VI-STILLS**

#### **Permission to keep or use stills**

68. (1) Application for permission under section 28 of the Act to keep or use a still shall be made to the Commissioner-General in the form ES.6, and the Commissioner-General may grant such application subject to such conditions as he sees fit.

(2) Every person ( other than a person who wishes to make or keep stills solely for the purpose of sale) who makes application for permission to keep or use a still, shall furnish to the Commissioner-General with his application such particulars as the Commissioner-General may require of-

- (a) the still, including drawings thereof;
- (b) the premises on which it is to be kept; and
- (c) the purpose for which it is to be kept or used.

#### **Glass flasks and containers**

69. Nothing in this part shall apply to glass flasks and glass condensers which in the opinion of the Commissioner-General are of a kind intended to be used solely for ordinary laboratory processes.

#### **Disposal of stills**

70. A person permitted to keep or use a still without licence shall not dispose of the still except with the permission and in accordance with the directions of the Commissioner-General.

### **PART VII-REMISSION AND REFUND**

**Remission of duty on spirits, etc., accidentally destroyed**

71. (1) A remission of the excise duty charged or due on any spirits or feints which have been destroyed by accidental fire or other unavoidable cause while in any building, room or place which has been entered in accordance with the Act shall not be allowed unless the claimant-

- (a) while the destruction of the spirits or feints is taking place, or as soon as can be done thereafter, notifies the proper officer and within twenty-four hours the destruction of the spirits or feints, or such further period as the proper officer may allow, furnishes him with the particulars in writing of the spirits or feints which were destroyed;
- (b) furnishes proof to the satisfaction of the proper officer of the quantity, kind and strength of the spirits or feints in respect of which the claim is made;
- (c) retains for examination by the proper officer any remaining evidence of damage or destruction and any residue or damaged portion of the spirits or feints in respect of which the claim is made.

(2) A claim for remission of excise duty in such cases shall be in the form ES.7.

**Remission of duty when spirits, etc., destroyed under supervision**

72. A claim for a remission of excise duty due or charged on spirits or feints destroyed under the supervision of the proper officer in accordance with section 60 (1) (c) of the Act shall be made in the form ES.7.

**Remission of duty on spirits shipped as stores**

73. A claim for a remission of excise duty charged or due on any spirits exported or shipped for use as stores shall not be allowed unless-

- (a) the spirits are despatched for exportation or shipment as stores from the distillery or rectifying premises where they are distilled or rectified;
- (b) the spirits are produced to the proper officer at the distillery or rectifying premises for examination prior to despatch and are sealed and secured in containers to his satisfaction;
- (c) the spirits are accompanied by a removal permit in the form ES.5 (signed by the proper officer at the distillery or the rectifying premises) which shall be produced to the proper officer at the port of exportation or shipment as stores;
- (d) the spirits are produced together with the removal permit to the proper officer at the port of exportation or shipment as stores for examination;
- (e) prior to exportation or shipment as stores the spirits are entered in quadruplicate, in the form C.31 prescribed in the East African Customs Regulations, and the distiller or rectifier gives notice thereon of his intention to claim remission or refund of duty on the spirits entered in the export entry;
- (f) the distiller or rectifier declares on the export entry the place where the spirits were distilled or rectified, the period of distillation or rectification, the kind, quantity and strength of the spirits to be exported and the amount of the remission or refund of excise duty claimed;
- (g) if required to do so by the Commissioner-General, a landing certificate issued by the customs authorities in the country to which the spirits are exported is produced;
- (h) in the case of spirits in respect of which a remission of duty is to be claimed bond security in the form ES.B.2 for the due removal and shipment thereof is given;
- (i) the quadruplicate of the relevant export entry duly certified as to shipment by the proper officer at the port of exportation or shipment as stores is produced in support of the claim for remission or refund which shall be in the form ES.7;
- (j) in respect of the spirits in which a claim is made, proof to the satisfaction of the proper officer is produced that the full excise duty thereon has been charged or become due in the case of a remission or has been paid in the case of a claim for a refund.

**Refund of duty on spirits deposited in bonded warehouse**

74. (1) A claim for a refund of the excise duty paid on any spirits, rectified or

compounded, deposited in a bonded warehouse for exportation or shipment for use as stores for any aircraft or vessel shall not be allowed unless-

- (a) the spirits are dispatched to the bonded warehouse from the rectifying premises where they were rectified or compounded;
- (b) the spirits are produced to the proper officer at the rectifying premises for examination prior dispatch and are sealed and secured in containers to his satisfaction;
- (c) the spirits are produced to the proper officer at the bonded warehouse for examination;
- (d) the spirits are entered for warehousing in the form No. ES.13 in quadruplicate and the rectifier gives notice thereon of his intention to claim refund of duty on the spirits so entered;
- (e) the quadruplicate of the relevant warehousing entry duly certified as to receipt of the spirits into warehouse by the proper officer at the bonded warehouse is produced in support of the claim for refund which shall be in the form No. ES.14;
- (f) in respect of the spirits on which a claim is made, proof to the satisfaction of the proper officer is produced that the full excise duty thereon has been paid.

(2) Any spirits, rectified or compounded so deposited shall be dealt with as warehoused goods and shall, unless otherwise permitted, be entered either for exportation or for use as stores for aircraft or vessels in accordance with the East African Customs and Transfer Tax Management Act.

**Refund of duty paid on spirits delivered duty free or at a reduced rate**

75. A claim for a remission of the excise duty charged or due on any spirits supplied to a person entitled to such spirits free of duty or at a reduced rate of duty shall be made in the form No. ES.8.

**Refund of duty paid in error**

76. A claim for a refund of excise duty paid in error shall be made in the form No. ES.9 in duplicate.

**Inspection of books**

77. Every person by whom a claim for remission, rebate or refund of excise duty charged or paid on spirits has been made shall, on demand, allow any officer to inspect and take extracts from any of the books kept by him for the purpose of his trade in order to satisfy himself regarding the correctness of any statement or declaration made by a claimant to an officer.

**Marking of containers of spirits for export or shipment**

78. Where any spirits are distilled or rectified for exportation or shipment as stores and are subject to a remission of excise duty in accordance with the provisions of any law for the time being in force in the Partner States and such spirits are packed in a container which has printed thereon a trade name or description under which such spirits are offered for sale in the Partner States, then such container shall, if the Commissioner-General so requires, be marked in a manner approved by the Commissioner-General, which will enable the spirits to be distinguished from spirits offered for sale in the Partner States.

**PART VII-PAYMENTS OF, AND SECURITY FOR, DUTY**

**Remittance of duty and declaration**

79. (1) In respect of spirits delivered for home use or rectifying or compounding by a rectifier on payment of duty, the distiller or rectifier shall, together with a remittance for the amount of duty, deliver to the proper officer a declaration in the form No. ES.10, in duplicate.

(2) In respect of spirits delivered for removal without payment of duty to a rectifier's warehouse, the distiller shall deliver in duplicate to the proper officer, together with such security in the form No. ES. B.4 as the Commissioner-General may require, a declaration in the form No. ES.15.

**Secured gross accounts**

80. A distiller or rectifier may, if he so desires, pay duty by means of a secured gross payment account.

**Delivery of spirits without payment of duty**

81. In respect of spirits delivered without payment of duty in accordance with any of the laws of any of the Partner States the distiller shall deliver in duplicate to the proper officer together with such security in the form No. ES.B.3 as the Commissioner-General may require for the proper delivery of the spirits, a declaration in the form No. ES.11.

**Delivery of spirits for denaturing**

82. In respect of spirits delivered for denaturing, the distiller shall deliver in duplicate to the proper officer together with such security in the form No. ES.B.3 as the Commissioner-General may require, a declaration in the form No. ES.12.

**PART IX-TRANSFER OF SPIRITS**

**Difference in duty on transfer of spirits between Partner States**

83. Where any person desires to transfer spirits from one Partner State to another Partner State (hereinafter referred to as the dispatching State and the receiving State respectively) and the duty in force on the spirits on entering the receiving State is different from that in force in the dispatching State then-

- (a) If the rate of duty in force on the spirits in the receiving State is greater than that in force in the dispatching State, the transferor of the spirits shall, before transferring the spirits, pay to the proper officer in the dispatching State the additional amount of duty;
- (b) If the rate of duty in force on the spirits in the receiving State is less than that in force in the dispatching State, the proper officer in the dispatching State may on production of documentary evidence to his satisfaction of the transfer of the spirits refund the difference in duty.

**PART X-THE ASCERTAINMENT OF THE STRENGTH OF SPIRITS**

**Strength of spirits**

84. (1) The strength of spirits may be ascertained-

- (a) By means of Sikes's hydrometer and its associated table, Table I (Spirits) of the deposited Tables (Series One);
- (b) By means of Sikes's "A" hydrometer or Sikes's "B" hydrometer, where the later is used with its poise attached, and the associated table, marked Table II (Spirits) of the deposited Table (Series One); or
- (c) By means of Sikes's "B" hydrometer, where used without its poise, and by means of the associated table, marked Table V (Spirits) of the deposited Tables (Series One); or
- (d) By the following means-
  - (i) The gravity shall be determined, and the strength of the spirits shall be taken to be the percentage of proof spirit corresponding in Table I of the deposited Tables (Series Two);
  - (ii) If for the purpose of determining the gravity of any spirits the spirits are subjected to dilution with distilled water, Table II, Table III, or Table IV, of the deposited Tables (Series Two) shall be submitted for Table I according as the dilution is to two, three or four times the original volume of the spirits;
  - (iii) Where the gravity of any spirits determined as aforesaid falls between any two consecutive numbers appearing in column I of any of the Tables, an amount bearing the same proportion to the difference between the two numbers in column II corresponding to the two said numbers in column I, as the difference between the said gravity so determined and the lesser of the said two numbers in column I bears to the difference between the said two numbers in column I, shall be deducted from the greater of the said two numbers in column II, and the amount so determined shall be deemed to be the strength of the spirits; or

- (e) by the following means-

- (i) the specific gravity at  $\frac{80^{\circ}}{80^{\circ}}$  Fahrenheit shall be determined, and the strength of the spirits shall be taken to be the corresponding percentage of proof spirits in the deposited Tables (Series Three);
- (ii) where the specific gravity of  $\frac{80^{\circ}}{80^{\circ}}$  Fahrenheit of any spirits determined as aforesaid falls between any two consecutive numbers appearing in column I of the last mentioned tables, the procedure described in paragraph (d) (iii) shall be followed except that where in paragraph (d) (iii) "gravity" is mentioned "specific gravity at  $\frac{80^{\circ}}{80^{\circ}}$  Fahrenheit" shall be substituted.

(2) Where the spirits contain any substance other than ethyl alcohol and water the Commissioner-General may, if he sees fit, either-

- (a) remove from the spirits any such substance to the extent which he considers necessary by distillation or such other process as he may direct and may, after the addition of water to replace the quantity so removed, ascertain the strength of the spirits by any means authorized by this Part of these Regulations; or
- (b) treat the spirits as though they contained ethyl alcohol and water only.

(3) In this Part-

"deposited Tables (Series One)" means certain tables signed by the Commissioner-General and deposited in his office;

"deposited Tables (Series Two)" means certain tables signed and deposited as aforesaid entitled "Tables showing the relation between the specific gravity of spirits at  $\frac{60^{\circ}}{60^{\circ}}$  Fahrenheit and the percentage of alcohol by weight and by volume with the corresponding percentage of proof spirits";

"deposited Tables (Series Three)" means certain tables signed and deposited as aforesaid entitled "Tables showing the relation between the specific gravity of spirits at  $\frac{80^{\circ}}{80^{\circ}}$  Fahrenheit, the corresponding percentage of alcohol by weight".

**Ascertainment by weight, measure or gauge**

85. (1) The volume of spirits contained in any container may be ascertained for any purpose by weight, measure or gauge as the Commissioner-General may direct.

(2) Where the Commissioner-General under paragraph (1) of this regulation directs ascertainment by weighing, the volume shall be calculated-

- (a) by means of Sikes's hydrometer and the associated table, marked Table III of the deposited Tables (Series One); or
- (b) by means of Sikes's "A" hydrometer, or Sikes's "B" hydrometer where the later is used with its poise attached, and the associated table, marked Table IV of the deposited Tables (Series One); or
- (c) by means of Sikes's "B" hydrometer, where used without its poise, and by means of the associated table, marked Table VI of the deposited Tables (Series One).

86. This Part shall apply to denatured spirits and to any fermented liquor as it applies to spirits.

**FIRST SCHEDULE**

## SUBSTANCES TO BE MIXED WITH SPIRITS FOR THE PURPOSE OF MANUFACTURING DENATURED SPIRITS

### Methylated Spirits

- (1) In the case of mineralized methylated spirits, either-
  - (a) to every ninety-four and one-half litres of spirits add three and one-half litres of wood naphtha, one and one-half litre of crude pyridine and one-half a litre of light caoutchoucine and not less than two hundred and ten milli...
  - (b) Every two hundred parts by volume must contain either-
    - (i) at least one part by volume of light caoutchoucine and at least one part by volume of crude pyridine; or
    - (ii) at least ten parts by volume of kerosene and at least four parts by volume of castor oil,and every one hundred litres of the mixture must contain at least one hundred and sixty milligrams of powdered aniline dye (methyl violet); or
  - (c) to every ninety-eight and one-half parts by volume of spirits there shall be mixed not less than one-half of one part by volume of light caoutchoucine and not less than one-half of one part by volume of crude pyridine, and to every one hundred litres of the mixture shall be mixed not less than one hundred and sixty milligrams by weight of powdered aniline dye (methyl violet).
- (2) In the case of methylated spirits solely for export to foreign, either-
  - (a) to every ninety parts by volume of spirits there shall be added nine and one-half parts by volume of wood naphtha and one-half of one part of crude pyridine and to every one hundred litres of the mixture three hundred and seventy-five cubic centimeters of naphtha (petroleum oil) and not less than one hundred and sixty milligrams by weight of powdered aniline dye (methyl violet); or
  - (b) to every ninety-eight and one-half parts by volume of spirits there shall be added not less than one-half of one part by volume of light caoutchoucine and to every one hundred litres of the mixture not less than one hundred and sixty milligrams by weight of powdered aniline dye (methyl violet).

### Special Denatured Spirits

- (3) In the case of industrial methylated spirits, to every ninety-five parts by volume of spirits five parts by volume of wood naphtha.
- (4) In the case of industrial methylated spirits (Pyridinized), to every ninety-five parts by volume of spirits five parts by volume of wood naphtha, and to every one hundred parts of the mixture one-half of one part of crude pyridine.
- (5) In the case of powdered methylated spirits, to every one hundred parts by volume of spirits two and a half parts by volume of wood naphtha, one-half of one part of crude pyridine, and not less than five parts of petrol or benzol, and to such mixture there shall be added "Spirit Red III" dye in the proportion of one hundred and sixty milligrams by weight to every one thousand litres.
- (6) In the case of industrial methylated spirits (P grade), solely for use in the manufacture of perfume and toilet preparations-
  - (a) to every ninety-five litres of spirits add five litres of pure methyl alcohol, two litres of diethylphthalate and two hundred grams of sucrose octa-acetate; or
  - (b) to every ninety-five litres of spirits add five litres of pure methyl alcohol, two litres of diethyl phthalate and one hundred and fifty centigrams of benzyl diethyl (2:6 xylylcarbamoyl methyl) ammonium benzoate.
- (7) In the case of industrial methylated spirits (E grade), solely for export to foreign, to every ninety-five litres of spirits add three and one-half litres of wood naphtha and one and one-half litres of crude pyridine.

## SECOND SCHEDULE

### CONDITIONS TO WHICH DENATURANTS MUST CONFORM

#### Wood Naphtha

- (1) The wood naphtha must, to the satisfaction of the Commissioner-General, possess such a degree of nauseousness as to render a mixture of one part of the naphtha with nineteen parts of spirits of wine unfit for use as a beverage.
- (2) The wood naphtha must contain not less than 72 percent by volume of methyl alcohol.
- (3) The volume of wood naphtha required to decolorize a solution containing 0.5 gram of bromine must not exceed 30ml.
- (4) (a) The wood naphtha must be neutral or only slightly alkaline to litmus.  
(b) 25 ml. of wood naphtha mixed with 25 ml. distilled water should require for neutralization at least 5 ml. of deci-normal acid when methyl orange is used as the indicator.
- (5) the wood naphtha must not contain more than 12 grams per 100 ml. of acetone, aldehydes, and higher ketones, estimated as "acetone" by the formation of iodoform according to Messinger's method.
- (6) the wood naphtha must not contain more than 3 grams per 100 ml. of esters, determined by hydrolysis and calculated as methyl acetate.

#### Crude Pyridine

- (1) Crude pyridine should consist of pyridine bases, and should not be more deeply coloured than a mixture of 2 ml. of deci-normal iodine with one litre of water.
- (2) It should mix readily and completely with spirits and should give a clear or only faintly opalescent solution when mixed with twice its volume of water.
- (3) 10 ml. of a 1 percent solution in water should produce immediately a distinct crystalline precipitate on vigorous shaking after the addition of 5 ml. of an aqueous solution of cadmium chloride containing 5 grams of the anhydrous fused salt in 100 ml. and an abundant separation of crystals within ten minutes.
- (4) A white precipitate should be formed when 10 ml. of a 1 percent solution in water are mixed with 5 ml. Nessler's reagent.
- (5) 1 ml. of crude pyridine dissolved in 10 ml. of distilled water should require not less than 9.5 ml. of normal sulphuric acid for neutralization, using Congo Red paper as indicator.
  
- (6) 100 ml. slowly heated under the conditions laid down for Benzol for motor fuel by the British Engineering Standards Association (B.S Specification 2 D 15) should give a distillate if at least 50 ml. at a temperature of 140°C. and of 90 ml. at 160°C.

#### Light Caoutchoucine

Caoutchoucine is a liquid obtained when vulcanized rubber is dry distilled and it is the liquid collected at temperatures up to but not exceeding 200°C. Its specific gravity should be between .835 and .860 at 15.5°C. It must be free from water and water soluble constituents and should be neutral to litmus.

#### Methyl Violet Dye (Colour Index No. 680)

The Methyl violet dye must be in the form of small crystals readily and completely soluble in 95 percent alcohol.

#### Diethyl phthalate

Colour: Colourless.

Distillation range: When 100 ml. of diethyl phthalate are distilled at sea level by a standard method none should distil below 290°C. and none above 297°C.

Ester content (as diethyl phthalate) : Not less than 99 percent by weight.

Note.- The sample taken for ester determination should be approximately 0.8 gram. The number of ml. of 0.5 N KOH used in saponification multiplied by 0.05555, indicates the grams of ester in the sample taken for assay.

Odour: Practically odourless.

Solubility: Soluble in two parts of 60 percent alcohol.

Specific Gravity: At 20°C./25°C. 1.115 to 1.118.

### Sucrose octa-acetate

Sucrose octa-acetate is an organic acetylation product occurring as a cream-coloured, non-hygroscopic powder, having an intensely bitter taste. Free acid (as acetic acid). Maximum percentage 0.15 by weight when determined by the following procedure: Dissolve 1.0 gram of sample in 50 ml. of neutralized ethyl alcohol (or SDA No. 30) and titrate with 0.1 N sodium hydroxide using phenolphthalein indicator.

$$\text{Percent acid as acetic acid} = \frac{\text{ml. NaOH used} * 0.6}{\text{weight of sample}}$$

Insoluble matter: 0.30 percent weight maximum.

Melting point: Not less than 78°C. or more than 84°C.

Purity: Sucrose octa-acetate 90 percent minimum by weight when determined by the following procedure: Transfer a weighted 1.50 sample to a 500 ml. Erlenmeyer flask containing 100 ml. of neutral ethyl alcohol (or SDA No. 30) and exactly 50.0 ml. of 0.5 N sodium hydroxide. Reflux for one hour on a steam bath, cool and titrate the excess sodium hydroxide with 0.5 N. sulphuric acid using phenolphthalein indicator.

$$\text{Percent sucrose as octa-acetate} = \frac{(\text{ml. NaOH} - \text{ml. H}_2\text{SO}_4) * 4.2412}{\text{weight of sample}}$$

Spirit Red III Dye. Colour: Index No. 258. The Spirit Red III Dye must be in the form of a fine powder readily and completely soluble in the 90's benzol.

Benzyl diethyl (2:6 xyllyl carbamoyl methyl) ammonium benzoate.

Description.- A white odourless crystalline powder having an intensely bitter taste.

Solution.- Clear, colourless and reasonably free from extraneous matter.

Identity.- (a) Dissolve about 0.15 G. in 10 ml. water, add 15 ml. of 0.66 percent w/v trinitrophenol in water; the melting point of the precipitate after washing with water and drying is about 175°C.

(b) Dissolve about 0.1 G. in 10 ml. water, add 20 ml. dilute sulphuric acid and 30 ml. percent w/v ammonium reineckate in water; the melting point of the precipitate after washing with water and drying is about 170°C.

(c) When 25 ml. of an aqueous solution containing 0.1 G. per litre is made acid with 1 ml. of concentrated hydrochloric acid and extracted three times with a total of 100 ml. of diethyl ether, the resulting ether extract shall have an absorbance in a 1 cm. cell of not less than 0.400 at a wave-length of 228 millicrons.

Melting point.- Not less than 158°C and not more than 161°C.

Chloride.- Not more than 0.5 percent.

Assay.- Contains not less than 99 percent benzyldiethyl (2:6 xylylcarbamoyl methyl) ammonium benzoate when assayed by the following method:

Dissolve about 0.5 G. accurately weighed, in 60 ml. glacial acetic acid, cool, add 15 ml. of a 5 percent w/v solution of mercuric acetate in glacial acetic acid and titrate with N/10 perchloric acid in glacial acetic acid using 0.2 ml. of a 0.5 percent w/v solution of crystal violet in glacial acetic acid as indicator (or methylrosaniline chloride T.S.). Repeat the titration omitting the sample, and the difference between the two readings will represent the volume of perchloric acid required by the sample.

.....ml. of N/10 perchloric acid is equivalent to 0.04465 G. C<sub>28</sub>H.....

### THIRD SCHEDULE

#### FORMS

(No. ES.1)

#### APPLICATION FOR A LICENCE TO MANUFACTURE/RECTIFY/DENATURE SPIRITS

(In Duplicate)

In accordance with regulation 3 of the East African Excise (Spirits) Regulations, I/we

.....  
hereby apply for a licence to.....spirits in my/our premises situated at.....

Attached in duplicate to this application are-

- (a) a detailed description of the processes to be used in the ..... Of spirits;
- (b) a detailed description of the appliances, stills, vats, vessels, utensils and pipes to be used together with a drawing or model; and
- (c) an entry in the form No. ES.3 to which is attached a plan of each building, room or place to which this application relates as required by 5 (1) (b) of the East African Excise (Spirits) Regulations.

I/we estimate that the quantity of spirits which I will manufacture/rectify/denature annually will be .....

And that the amount of duty payable in respect thereof at current rates of duty will be Sh.....

Date.....

.....

Applicant

Place.....

(No.ES.2)

#### LICENCE TO MANUFACTURE/RECTIFY/DENATURE SPIRITS

A licence is hereby issued under regulation 3 (3) of the East African Excise (Spirits) Regulations to.....  
of.....to.....spirits in the premises situated at.....

from the date hereof to the 31<sup>st</sup> December 20.....

Dated at.....this.....day of.....20.....

.....  
Commissioner-General

Licence Fee paid .....

(No.ES.3)

**ENTRY OF PREMISES, VESSELS, ETC.**  
(In Duplicate)

In accordance with the provisions of section 18 of the East African Excise Management

Act, I/we .....  
Of..... hereby make entry as a manufacturer of .....  
Of the undermentioned buildings, rooms, places, and items of plant in my/our factory situated at .....  
Namely\*.....  
.....  
.....

I/we attach in duplicate hereto a plan of the buildings, rooms, and places and specifications and particulars of all items of plant to be used in the manufacture and storing of the above-mentioned goods.  
Place.....

..... Applicant

Date.....  
Witness.....  
Occupation.....  
Address.....

\* Specify the purpose for which each building, room, place and item of plant will be used, and the name and number by which it is distinguished. If the space provided is insufficient, a list of premises, etc. signed and witnessed, should be attached hereto.

(No.ES.4)

**APPLICATION FOR THE TRANSFER OF A LICENCE TO MANUFACTURE/RECTIFY/DENATURE SPIRITS**  
(In Duplicate)

I/we....., to whom a licence was issued on the.....20.....,to.....  
in the premises situated at.....

hereby apply for permission-  
(a) to transfer my/our licence to (name).....  
of (address).....;  
(b) to transfer my/our factory to (place).....;  
(c) to manufacture.....  
.....  
in my/our factory on ceasing to manufacture in such factory the

class of goods specified on my/our licence.

Place.....  
Applicant

Date.....20.....

Where the application is in respect of the transfer of a licence, the transferee shall also sign the application, Signifying that he joins in the application and accepts the conditions in the Excise laws under which an Excise licence is issued.

Date.....20.....  
Transferee

---

(No. ES.5)

**REMOVAL PERMIT**  
(In Triplicate)

No.....

To the Proper Officer  
At.....  
.....

Permission is requested to deliver the following spirits to.....

For.....  
.....  
On.....

.....  
Distiller

Date.....

**PARTICULARS OF SPIRIT**

| Description and number of containers | marks and numbers | Quantity in litres | Strength | Date of distillation |
|--------------------------------------|-------------------|--------------------|----------|----------------------|
|--------------------------------------|-------------------|--------------------|----------|----------------------|

To.....

At.....

.....

The spirits specified above may be delivered to.....

.....

For.....

Subject to the following conditions.....

.....

.....

.....  
Proper Officer

.....  
Date and time

(ES.6)

APPLICATION FOR PERMISSION TO KEEP OR USE A STILL  
(In Duplicate)

In accordance with regulation 68 of the East African Excise (Spirits) Regulations,

I/We.....

Of .....

Hereby apply for permission to keep/use a still in my/our premises situated at

.....

Particulars of the still(s) are as follows-

.....

.....

And it/they will be used for.....

.....

.....

Date.....

Place.....

.....  
Applicant

Particulars must include the capacity of the still. If the capacity exceeds 225 litres, this application must be supported by a drawing or description of the still showing its construction and all associated pipes, valves and fittings. Drawings are not required for stills kept for sale.

(No. ES.7)

**DECLARATION AND CLAIM FOR REMISSION/REFUND OF EXCISE DUTY ON SPIRITS  
DESTROYED, EXPORTED OR SHIPPED AS STORES  
(In Duplicate)**

I/We .....hereby apply for a remission/refund of Excise duty in the amount of shillings.....and cents.....in respect of the undermentioned spirits/feints which were

- (a) destroyed by accidental fire or other unavoidable cause while in/destroyed by the licensee under the supervision of a proper officer prior to their leaving/any building, room or place, which has been entered in accordance with the provisions of the Act and which is in the factory in which they were manufactured;
- (b) entered to export entry No. ....dated.....20....., and exported to...../shipped for use as stores/in the aircraft/s.s. ....which cleared from.....on.....20.....

|                 |                   |             |                |              |                        |
|-----------------|-------------------|-------------|----------------|--------------|------------------------|
| CONTAINERS      |                   | Bulk litres | Proof strength | Proof litres | Period of distillation |
| Number and type | Marks and numbers |             |                |              |                        |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  |  |  |  |  |  |
|--|--|--|--|--|--|

I/We declare that the spirits/feints in respect of which this claim for a remission/refund is made were manufactured at my/our licensed premises at.....  
 And that the full Excise duty thereon has been charged/become due/been paid.

Place.....  
 Signature ..... of

Claimant  
 Date.....20.....

Checked and found correct. Remission/Refund  
 authorized.  
 Relevant documents noted.

.....  
 Proper Officer for Commissioner-General

Date.....20..... Date.....20.....

Refund of shillings.....and cents.....received this .....day  
 of .....20....., in payment of the above claim.  
 Sh.....  
 Recipient

(No. ES.8)

**DECLARATION AND CLAIM FOR REMISSION/REFUND OF EXCISE DUTY ON SPIRITS DELIVERED FOR APPROVAL PURPOSES (In Duplicate)**

I/We .....hereby apply for a remission/refund of Excise duty in the amount of shillings.....and cents.....in respect of the undermentioned spirits which were

- (a) Supplied to.....on.....20....., for consumption by.....
- (b) Delivered to.....on.....20....., and have been used in the manufacture of specially denatured/methylated spirits;
- (c) Delivered to.....on.....20....., for use in industry or manufacture/for medical, scientific or educational purposes.

|                 |                   |             |                |              |                        |
|-----------------|-------------------|-------------|----------------|--------------|------------------------|
| CONTAINERS      |                   | Bulk litres | Proof strength | Proof litres | Period of distillation |
| Number and type | Marks and numbers |             |                |              |                        |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  |  |  |  |  |  |
|--|--|--|--|--|--|

I/We declare that the spirits in respect of which this claim for a remission/refund is made were manufactured at our licensed premises at.....  
 And that the full Excise duty thereon has been charged/become due/been paid.

Place.....  
 Signature of

Claimant  
 Date.....20.....

Checked and found correct. Remission/Refund authorized.  
 Relevant documents noted.

.....  
 Proper Officer for Commissioner-General

Date.....20..... Date.....20.....

Refund of shillings.....and cents.....received this .....day of .....20....., in payment of the above claim.

Sh.....  
 Recipient

(No. ES.9)

**CLAIM FOR A REFUND OF EXCISE DUTY PAID ON SPIRITS IN ERROR  
 (In Duplicate)**

I/We .....hereby apply for a refund of Excise duty in the amount of shillings.....and cents.....in respect of the undermentioned spirits on which duty was paid in error-

| CONTAINERS      |                   | Bulk litres | Proof strength | Proof litres | Period of distillation |
|-----------------|-------------------|-------------|----------------|--------------|------------------------|
| Number and type | Marks and numbers |             |                |              |                        |
|                 |                   |             |                |              |                        |

I/We hereby certify the above particulars are true, that the full Excise duty on the above-mentioned spirits was paid on.....20.....and that the circumstances under which such duty was paid in error are.....

.....  
 .....

Place.....  
 Signature of  
 Claimant  
 Date.....20.....

Checked and found correct. Refund authorized.  
 Relevant documents noted.

.....  
 Proper Officer for Commissioner-General

Date.....20..... Date.....20.....

Refund of shillings.....and cents.....received this .....day  
 of .....20....., in payment of the above claim.

Sh.....  
 Recipient

(No.ES.10)

**DECLARATION FOR PAYMENT OF DUTY ON SPIRITS**

(In Duplicate)

No.....  
 To the Proper Officer  
 .....

I/We intend to deliver the undermentioned spirits for rectifying at.....  
 ...../home consumption.

**WAREHOUSE ACCOUNT**

| Date of warehousing | CONTAINERS      |                   | Bulk litres | Proof strength | Proof litres | Period of distillation |
|---------------------|-----------------|-------------------|-------------|----------------|--------------|------------------------|
|                     | Number and type | Marks and numbers |             |                |              |                        |
|                     |                 |                   |             |                |              |                        |

Place.....

Date.....20.....

Distiller

RE-EXAMINATION ACCOUNT

| Bulk litres | Proof strength | Proof litres | DEFICIENCIES |         | DUTY PAYABLE |      |
|-------------|----------------|--------------|--------------|---------|--------------|------|
|             |                |              | allowed      | charged | Sh.          | Cts. |
|             |                |              |              |         |              |      |

Sh.....cents.....recieved/debited to gross payment account.

Delivery authorized.

.....  
Date.....20.....

Proper Officer

No. ES.11)

DECLARATION FOR DELIVERY OF SPIRITS FOR APPROVED PURPOSES WITHOUT PAYMENT OF DUTY

No.....  
To the Proper Officer  
.....

I/We intend to deliver the under-mentioned spirits to.....  
..... for use in industry or manufacturing processes/medical, scientific or educational purposes on the.....day of.....20.....

WAREHOUSE ACCOUNT

| Date of warehousing | CONTAINERS      |                   | Bulk litres | Proof strength | Proof litres | Period of distillation |
|---------------------|-----------------|-------------------|-------------|----------------|--------------|------------------------|
|                     | Number and type | Marks and numbers |             |                |              |                        |
|                     |                 |                   |             |                |              |                        |

Place.....

Date.....20.....

Distiller

RE-EXAMINATION ACCOUNT

| Bulk litres | Proof strength | Proof litres | DEFICIENCIES |         | DUTY LIABILITY |      |
|-------------|----------------|--------------|--------------|---------|----------------|------|
|             |                |              | allowed      | charged | Sh.            | Cts. |
|             |                |              |              |         |                |      |

Cash deposit received of/bond security given for sh.....cents.....

Delivery authorized.

.....  
 Date.....20..... Proper Officer

(No. ES.12)

DECLARATION FOR DELIVERY OF SPIRITS FOR DENATURING WITHOUT PAYMENT OF DUTY

No.....  
 To the Proper Officer  
 .....

I/We intend to deliver the under-mentioned spirits to.....  
 ..... for the manufacture of specially denatured/methylated spirits on  
 the.....day of.....20.....

WAREHOUSE ACCOUNT

| Date of warehousing | CONTAINERS      |                   | Bulk litres | Proof strength | Proof litres | Period of distillation |
|---------------------|-----------------|-------------------|-------------|----------------|--------------|------------------------|
|                     | Number and type | Marks and numbers |             |                |              |                        |
|                     |                 |                   |             |                |              |                        |

Place.....

Date.....20.....  
 \_\_\_\_\_ Distiller

RE-EXAMINATION ACCOUNT

| Bulk litres | Proof strength | Proof litres | DEFICIENCIES |         | DUTY LIABILITY |      |
|-------------|----------------|--------------|--------------|---------|----------------|------|
|             |                |              | allowed      | charged | Sh.            | Cts. |
|             |                |              |              |         |                |      |

|  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|

Cash deposit received of/bond security given for sh.....cents.....

Delivery authorized.

.....

Proper Officer

Date.....20.....

(No. ES.13)

**WAREHOUSING ENTRY FOR SPIRITS ON WHICH EXCISE DUTY HAS BEEN PAID  
(For Exportation or Use as Stores)**

(In Quadruplicate)

No.....

I/We.....hereby give notice to remove the under-mentioned rectified/compounded spirits from my/our premises at.....at.....a.m./p.m. on the.....day of.....20.....for deposit in bonded warehouse No.....at.....for exportation or shipment for use as stores.

| CONTAINERS      |                   | Number of bottles per case | Bulk litres per case | Proof strength | Proof litres per case | Total proof litres | Amount of duty paid |
|-----------------|-------------------|----------------------------|----------------------|----------------|-----------------------|--------------------|---------------------|
| Number and type | Marks and numbers |                            |                      |                |                       |                    |                     |
|                 |                   |                            |                      |                |                       |                    |                     |

I/We declare that the above particulars are true and that I/We intend to claim a refund of the Excise duty paid thereon.

Declared this.....day of.....20.....

Place.....

.....  
Rectifier

.....  
Proper Officer

(No. ES.14)

**CLAIM FOR A REFUND OF EXCISE DUTY PAID ON RECTIFIED/COMPOUNDED SPIRITS  
DEPOSITED IN A BONDED WAREHOUSE FOR EXPORTION OR SHIPMENT FOR USE AS STORES**

(In Duplicate)

I/We.....hereby apply for a refund of Excise duty in the amount of sh.....and cents.....in respect of the under-mentioned rectified/compounded spirits which were deposited in bonded warehouse No.....at.....for exportation or shipment for use as stores.

| CONTAINERS      |                   | Bulk litres | Proof strength | Proof litres | Warehousing Entry No. and Date |
|-----------------|-------------------|-------------|----------------|--------------|--------------------------------|
| Number and type | Marks and numbers |             |                |              |                                |
|                 |                   |             |                |              |                                |

I/We declare that the spirits in respect of which this claim for a refund is made were rectified/compounded at my/our licensed premises at.....and that the full Excise duty thereon has been paid.

Place.....

.....  
Signature

of

Claimant

Date.....

Checked and found correct.  
Relevant documents noted.

Refund authorized.

.....  
 General Proper Officer ..... for Commissioner-  
 General

Date.....20..... date.....20.....

Refund of sh.....and cents.....received  
 this.....day of.....20.....in payment of the above claim.

.....  
 Recipient

(No. ES.15)

**DECLARATION FOR REMOVAL OF SPIRITS TO A RECTIFIER'S WAREHOUSE WITHOUT  
 PAYMENT OF DUTY**

No.....  
 To the Proper Officer  
 .....

I/We intend to deliver the under-mentioned spirits to.....  
 ..... for rewarehousing on the.....day of.....20.....

**WAREHOUSE ACCOUNT**

| Date of warehousing | CONTAINERS      |                   | Bulk litres | Proof strength | Proof litres | Period of distillation |
|---------------------|-----------------|-------------------|-------------|----------------|--------------|------------------------|
|                     | Number and type | Marks and numbers |             |                |              |                        |
|                     |                 |                   |             |                |              |                        |

Place.....

Date.....20.....  
 .....

Distiller

**RE-EXAMINATION ACCOUNT**

| Bulk litres | Proof strength | Proof litres | DEFICIENCIES |         | DUTY LIABILITY |      |
|-------------|----------------|--------------|--------------|---------|----------------|------|
|             |                |              | allowed      | charged | Sh.            | Cts. |
|             |                |              |              |         |                |      |

|  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|

Bond security given for sh.....cents.....

Delivery authorized.

.....  
 Date.....20..... Proper Officer

(No. ES.B.1)

**BOND FOR LICENSED RECTIFIER/MANUFACTURER/DENATURER**

Know all men by these presents that we,.....  
 .....  
 of.....  
 and.....  
 of.....

are held and firmly bound unto the Commissioner-General of Customs and Excise in the sum of.....shillings to be paid to the Commissioner-General of Customs and Excise for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs executors administrators and assigns and every of them firmly by these presents.

Dated this.....day of.....in the year of Our Lord two thousand and.....

Whereas the above bounden..... has been granted a licence to rectify/manufacture/denature spirits and is required to comply with the provisions of the Excise laws relating to the rectification/manufacture/denaturing of spirits.

Now the conditions of this obligation is such that if the above bounden....., at all times complies with the provisions of the Excise laws relating to the rectification/manufacture/denaturing of spirits then this obligation shall be void, but otherwise shall be and remain in full force and virtue.

Signed sealed and delivered  
 By the above  
 Bounden.....

In the presence of.....  
 of.....

Signed sealed and delivered  
 By the above

Bounden.....

In the presence of.....  
of.....

Approved:

.....  
for Commissioner-General

(No. ES.B.2)

**BOND FOR EXPORTATION/SHIPMENT AS STORES**

Know all men by these presents that we,.....  
.....  
of.....  
and.....  
of.....

are held and firmly bound unto the Commissioner-General of Customs and Excise in the sum of.....shillings to be paid to the Commissioner-General of Customs and Excise for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs executors administrators and assigns and every of them firmly by these presents.

Dated this.....day of.....in the year of Our Lord two thousand and.....

Whereas the above bounden..... has given notice of his intention to remove from his premises at.....for exportation/shipment as stores the following goods, that is to say  
.....

Now the condition of this obligation is such that if the said goods and every part of them shall be duly exported/shipped as stores within.....days of the date hereof and if no diminution in the quantity or quality (except such as shall be accounted for to the satisfaction of the Commissioner-General) shall take place in the said goods from the time of delivery thereof to the said.....under this obligation until the exportation/shipment as stores thereof and if the above bounden.....within.....days of the exportation/shipment as stores thereof produces to the proper officer such proof as that officer may require of the exportation/shipment as stores then this obligation shall be void, but otherwise shall be and remain in full force and virtue.

Signed sealed and delivered

By the above

Bounden.....

In the presence of:-

.....  
.....

Witness

Signed sealed and delivered

By the above

Bounden.....

In the presence of:-

.....  
.....

Witness

Approved:

.....  
for Commissioner-General

(No. ES.B.3)

**BOND FOR THE DELIVERY OF SPIRITS WITHOUT PAYMENT OF DUTY**

Know all men by these presents that  
we,.....  
.....  
of.....  
and.....  
of.....

are held and firmly bound unto the Commissioner-General of Customs and Excise in the sum of.....shillings to be paid to the Commissioner-General of Customs and Excise for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs executors administrators and assigns and every of them firmly by these presents.

Dated this.....day of.....in the year of Our Lord two thousand and.....

Whereas the above bounden..... has given notice to the proper officer of his intention to deliver spirits without payment of full duty to.....for use in industrial or manufacturing processes/medical scientific or educational processes/for the manufacture of specially denatured/methylated spirits in accordance with the particulars set out in Forms ES.11/12 dated.....a copy of which is attached hereto.

Now the condition of this obligation is such that if the said spirits and every part thereof are delivered to the said .....within .....days of the delivery being authorized and if a receipt for the delivery as aforesaid is produced to the proper officer within..... day of the delivery of the said spirits then this obligation shall be void, but otherwise shall be and remain in full force and virtue.

Signed sealed and delivered

By the above

Bounden.....

In the presence of.....

.....

Signed sealed and delivered  
By the above  
Bounden.....  
In the presence of.....  
.....

Approved: .....  
for Commissioner-General

(No. E.B.4)

**BOND FOR THE REMOVAL OF WAREHOUSED SPIRITS**

Know all men by these presents that we,.....  
.....  
of.....  
and.....  
of.....

are held and firmly bound unto the Commissioner-General of Customs and Excise in the sum of.....shillings to be paid to the Commissioner-General of Customs and Excise for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs executors administrators and assigns and every of them firmly by these presents.

Dated this.....day of.....in the year of Our Lord two thousand and.....

Whereas the above bounded..... may from time to time give notice of his intention to remove spirits from.....distiller's warehouse at.....for rewarehousing in.....rectifier's warehouse at.....

Now the condition of this obligation is such that if the said goods and every part thereof shall be duly delivered into the custody of the person in charge of the said rectifier's warehouse within such period as may be specified and if no alteration or diminution in the quantity or quality (except such as may be accounted for to the satisfaction of the Commissioner-General) shall take place in the said goods or in the packages in which the same shall have been delivered from the time of delivery thereof to the said..... under the obligation until the delivery thereof into the custody of the person in charge of the rectifier's warehouse aforesaid, then this obligation shall be void but otherwise shall be and remain in full force and virtue.

Signed sealed and delivered  
By the above  
Bounden.....

In the presence of.....  
.....  
Of.....  
Witness

Signed sealed and delivered

By the above  
Bounden.....

In the presence of.....

.....

Of.....

Witness

Approved: **for Commissioner-General** .....